## 05-44481-rdd Doc 1559-3 Filed 12/16/05 Entered 12/16/05 19:58:36 Exhibit C - Debtors Estimated Liability Pg 1 of 1

## Table Of The Debtors' Estimated Liability Under The Assumed Agreements (12/16/05)

	Workers' Compensation					Cure Claim (Debtors	Cure Claim (Debtors not
Confidence Interval	("WC") Liability	General Liability	Products Liability	Automobile Liability	Total Liability	paying WC Liability)*	paying WC Liability)*
5%	\$1,485,079	\$2,973,547	\$4,979,140	\$229,002	\$9,666,768	\$0	\$0
10%	\$1,794,771	\$3,529,913	\$5,904,383	\$295,208	\$11,524,275	\$0	\$0
15%	\$2,028,288	\$3,909,658	\$6,590,136	\$343,950	\$12,872,032	\$0	\$0
20%	\$2,221,683	\$4,213,186	\$7,119,137	\$387,312	\$13,941,318	\$0	\$0
25%	\$2,387,475	\$4,501,997	\$7,554,118	\$428,105	\$14,871,695	\$0	\$0
30%	\$2,557,075	\$4,772,246	\$7,940,131	\$464,789	\$15,734,241	\$0	\$0
35%	\$2,695,285	\$5,002,833	\$8,303,871	\$498,493	\$16,500,482	\$0	\$0
40%	\$2,837,116	\$5,228,215	\$8,647,565	\$533,505	\$17,246,401	\$0	\$0
45%	\$2,968,482	\$5,441,121	\$8,972,499	\$567,024	\$17,949,126	\$0	\$0
50%	\$3,105,979	\$5,653,289	\$9,303,754	\$600,160	\$18,663,182	\$0	\$0
55%	\$3,229,015	\$5,857,427	\$9,601,748	\$634,658	\$19,322,848	\$0	\$222,848
60%	\$3,372,778	\$6,060,624	\$9,923,111	\$671,602	\$20,028,115	\$0	\$928,115
65%	\$3,512,633	\$6,265,443	\$10,212,688	\$709,550	\$20,700,314	\$0	\$1,600,314
70%	\$3,648,083	\$6,482,903	\$10,513,144	\$744,820	\$21,388,950	\$0	\$2,288,950
75%	\$3,794,438	\$6,711,761	\$10,797,688	\$788,040	\$22,091,927	\$0	\$2,991,927
80%	\$3,954,709	\$6,937,001	\$11,087,255	\$832,177	\$22,811,142	\$0	\$3,711,142
85%	\$4,128,936	\$7,179,454	\$11,424,918	\$883,412	\$23,616,720	\$387,784	\$4,516,720
90%	\$4,349,517	\$7,457,922	\$11,785,575	\$942,083	\$24,535,097	\$1,085,580	\$5,435,097
95%	\$4,598,217	\$7,796,325	\$12,244,125	\$1,023,081	\$25,661,748	\$1,963,531	\$6,561,748
99%	\$4,981,411	\$8,260,582	\$12,761,989	\$1,157,244	\$27,161,226	\$3,079,815	\$8,061,226

Selected							
Estimate**	\$3,163,311	\$5,924,382	\$10,141,789	\$580,337	\$19,809,819	<i>\$0</i>	\$709,819

<sup>\*</sup> The Debtors currently have \$19.1 million in collateral posted with the Insurers.

<sup>\*\*</sup> The selected estimates are based on a review performed by Aon's Actuarial and Analytics Practice.

The estimated liability is approximately at the 58th percentile for the total of all coverages.